UNITED STATES DISTRICT COURT WESTERN DISTRICT OF WASHINGTON BOARD OF TRUSTEES OF THE SOUND RETIREMENT TRUST, Case No. MC20-0115RSL Plaintiffs, v. ORDER TO SHOW CAUSE WIITAMAKI JEWELRY STORE, INC., Defendant, v. TIMBERLAND BANK Garnishee.

On December 18, 2020, the Clerk of Court issued a Writ of Garnishment in the above-captioned matter. Dkt. # 3. On or about January 11, 2020, the Court received a claim of exemption from the defendant/judgment debtor asserting that the garnished account contains funds that are intended to pay taxes and payroll expenses. Dkt. # 4 at 2. Plaintiff/judgment creditor timely objected to the claimed exemption. Dkt. # 5.

The Court is unaware of any exemption from garnishment related to funds a judgment debtor would prefer to put toward taxes and/or payroll expenses rather than toward paying down an outstanding judgment. Defendant Wiitamaki Jewelry Store, Inc., is hereby ORDERED to SHOW CAUSE why the exemption should not be stricken by providing (a) evidence to support its assertion that funds in the Timberland Bank account are dedicated to the payment of taxes

and/or payroll¹ AND (b) legal authority to support its claim that such funds are exempt from garnishment under Washington law. Defendant shall respond to this Order to Show Cause on or before February 5, 2020. Plaintiff may file a reply on or before February 12, 2020. The Clerk of Court is directed to note this Order to Show Cause for consideration on Friday, February 12, 2020, and to mail a copy of this Order to defendant at: 2211 Aberdeen Avenue, Aberdeen, WA 98520, and 201 E. Wishkah Street, Aberdeen, WA 98520. Dated this 20th day of January, 2021. MMS Casnik Robert S. Lasnik United States District Judge

¹ Defendant/judgment debtor previously argued that this account held payments or refunds received from the Internal Revenue Service. *See* MC20-0017RSL.